

**INSTRUCTIONS FOR FILING LOCAL GOVERNMENT QUARTERLY INSURANCE
PREMIUM TAX RETURN (LGT-141)**

(KRS 91A.080; 806 KAR 2:090, 2:095, 2:096, and 2:097)

1. This form is to be used as a quarterly tax return to be filed with cities or counties or urban-county governments. This form must be filed within thirty (30) days after the end of the calendar quarter to which it applies.
2. Each insurer must file. Group filings are not acceptable. Always give the employer identification number assigned by the IRS and other required information, including the telephone number of the person preparing the return.
3. "Premiums received" (Column 2) means premiums actually received at an insurer's home, administrative, or regional offices during a calendar quarter.
4. "Tax Payable" (Column 3) is the city/county tax rate times the amount of premium received. If a city/county has a minimum tax, you must pay at least that amount quarterly when there is a tax liability.
5. The collection fee (Column 4) shall be 15% of the tax payable or 2% of the premium, whichever is less. (The collection fee is an "add-on" and cannot be deducted from the tax payable.)
6. The amount collected from policyholders (Column 5) should be the totals of columns 2, 3, and 4 (when the tax and collection fee are assessed upon the policyholder).
7. Credits (Form LGT-142) are only used where all of the following are true: the risk is located within the city limits; the county in which the city is located also imposes a tax; the county issued its ordinance on or after July 13, 1990; and the county license fee or tax for the applicable category is higher than the city license fee or tax. **FOR THIS SCHEDULE**, there are 25 cities that need an LGT-142 filed - BRECKINRIDGE COUNTY - Includes Cloverport, Hardinsburg and Irvington; BULLITT COUNTY - Fox Chase, Hunters Hollow, Lebanon Junction; CAMPBELL COUNTY - California, Mentor, Southgate; CASEY COUNTY - Liberty; HOPKINS COUNTY - Dawson Springs, Hanson, Madisonville, Nebo, Nortonville, St. Charles and White Plains; JEFFERSON COUNTY - Glenview Manor, Kingsley, Ten Broeck and Watterson Park; MASON COUNTY - Dover; MEADE COUNTY - Ekron; PULASKI COUNTY - Science Hill; WAYNE COUNTY - Monticello. See Form LGT-142 for additional instructions.
8. THE TAX RETURN IS A SPECIMEN ONLY. Each insurer is responsible for producing sufficient tax return forms, which contain the information requested in the general

arrangement shown on this specimen. Insurers may use forms substantially similar to the specimen.

9. Each tax return for each city or county or urban-county government must bear the certification statement as shown on the specimen.
10. Any license fee or tax not paid on or before the due date shall bear interest at the tax interest rate as defined in KRS 131.010(6) from the date due until paid. Such interest is payable to cities or counties or urban-county governments.
11. Inquiries regarding the preparation of the tax return should be directed to the Local Government Premium Tax Unit, Kentucky Office of Insurance, P. O. Box 517, Frankfort, Kentucky, 40602.